

## REBUILD IOWA INFRASTRUCTURE FUND REVENUES

(dollars in millions)

Fiscal Year	State Wagering Tax	Reserve Fund Interest	RIIF/EFF Interest	Other	Total*
2006	\$ 106.3	\$ 10.4	\$ 2.1	\$ 2.3	\$ 121.1
2007	128.7	26.9	4.1	2.8	162.5
2008	211.3	26.7	6.2	0.0	244.1
2009	206.7	14.7	3.6	-36.9	188.1
2010	188.1	4.5	0.4	25.1	218.2
2011	145.2	1.5	0.1	17.0	163.8
2012	147.7	1.6	0.1	16.7	166.2
2013	153.8	2.1	0.1	39.1	195.1
2014	146.9	1.8	0.1	61.3	210.1
2015	150.8	2.8	0.2	24.5	178.3

\*Numbers may not equal totals due to rounding. The totals do not include balances carried forward.

### NOTES:

- 1) The Rebuild Iowa Infrastructure Fund (RIIF) was first funded in FY 1996 with a \$50.0 million GAAP Deficit Account appropriation. The General Assembly also dedicated two other sources of revenue to the RIIF, the interest earnings from the Cash Reserve and Economic Emergency Funds, and funds from the State Wagering Taxes after other allocations are made in accordance with [Iowa Code section 8.57](#).
- 2) During the 2000 Legislative Session, SF 2453 (FY 2001 Infrastructure Appropriations Act) created the Environment First Fund (EFF) and provided a standing appropriation from the RIIF. The Act required interest earned on the EFF to be deposited in the RIIF.
- 3) Beginning in FY 2010, the unsecuritized Master Settlement Agreement tobacco payments were transferred to the RIIF. For FY 2015, the amount is estimated at \$16.2 million and is reflected in the "Other" column.
- 4) Beginning in FY 2011, wagering tax totals include the transfers back to the RIIF from the unneeded amounts that were allocated for debt service on the 2009 and 2010 revenue bonds, debt service on school infrastructure bonds, and the Federal Subsidy Holdback Fund. In addition, any operating license fees paid by casinos are included in the wagering tax totals. For FY 2015, the license fees paid by the Greene County and Sioux City casinos totaled \$5.0 million.

Source: Legislative Services Agency, Fiscal Services Division